

REMARKS

Entry of the foregoing and reconsideration of the application identified in caption, as amended, pursuant to and consistent with 37 C.F.R. §1.111 and in light of the remarks which follow, are respectfully requested.

At the outset, Applicant notes with appreciation the indication that claims 11 and 12 would be allowable if rewritten in independent form including all of the features of the base claim and any intervening claims (Official Action at page 6). By the above amendments, claim 11 has been canceled without prejudice or disclaimer and the subject matter thereof has been incorporated into claim 1. In addition, claim 12 has been amended to be in independent form.

In the Official Action, claims 1-7, 9 and 10 stand rejected under 35 U.S.C. §103(a) as being obvious over International Publication No. WO 01/88574 (*WO '574*) in view of U.S. Patent Application Publication No. 2002/0015123 (*Iwata et al*). Claim 8 stands rejected under 35 U.S.C. §103(a) as being obvious over *WO '574* in view of *Iwata et al*, and further in view of Japanese Patent Document No. 2002-328228.

Without addressing the propriety of the Examiner's comments in support of the above rejections, Applicant submits that the rejections are moot in light of the above amendment to claim 1 incorporating the subject matter of claim 11 therein. As discussed above, the Patent Office has indicated that claim 11 contains allowable subject matter. As such, withdrawal of the above rejections and indication of the allowance of the currently pending claims are respectfully requested.

Submitted herewith is a Declaration Pursuant to Rule 132 of Yoji Ito (hereinafter "Declaration"). In Experiment 1 set forth in the Declaration, a liquid crystal display of OCB mode was prepared in the same manner as in Example 1 of the specification, and the distance

between the color filter and the light-diffusing layer of the viewer-side polarizing plate was measured as 0.593 mm. In Experiment 2, a liquid crystal display of OCB mode was prepared in the manner discussed at pages 2-6 of the Declaration. The distance between the color filter and the light-diffusing layer of the viewer-side polarizing plate in Experiment 2 was measured as 0.563 mm.

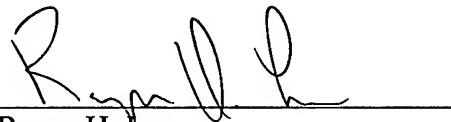
From the foregoing, further and favorable action in the form of a Notice of Allowance is believed to be next in order, and such action is earnestly solicited. If there are any questions concerning this paper or the application in general, the Examiner is invited to telephone the undersigned.

Respectfully submitted,

BUCHANAN INGERSOLL & ROONEY PC

Date: August 23, 2007

By:

A handwritten signature in black ink, appearing to read "Roger H. Lee", is written over a horizontal line.

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